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CALCULATION RATIONAL RATES BASED ON UNIT COSTS COMPARED TO KUDUNGGA HOSPITAL SURGICAL INSTALATION RATES

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ABSTRACT
Hospitals that have carried out unit cost calculations can find out how much they are spending, so that the hospital can know if waste occurs. This is because the costs incurred by one hospital will be different from those incurred by another hospital, even though the hospital is in the same type of hospital. Apart from that, the results of unit cost calculations can also be used as a basis for decision making to improve hospital quality and quality. The aim of this research is to calculate rational rates for types of surgery using the multiple distribution method, then compare them with hospital rates for general surgery rates at the Central Surgical Installation of Kudungga Sangatta Regional Hospital. This study is a comparative descriptive quantitative analytical study to compare the rational rates of types of operations (special, special, major, major, and medium cito operations) in the general surgery group during the period of 2023 with the rates of general surgery operations at the Central Surgery Installation of Kudungga Sangatta Regional Hospital with a sample population of all 340 patients using BPJS insurance who received general surgery operations. The results of the research show that the rational rates obtained for special CITO operations are IDR 14,094,633, special operations IDR 12,383,431, large CITO operations IDR 5,262,904, large operations IDR 6,775,203, and medium operations IDR 3,858,857. Rational rates are higher than hospital rates, except for major CITO surgery rates. Therefore, when determining hospital rates, it is necessary to consider unit cost analysis so that hospital operational costs can be efficiently spent.

Keywords: hospital rates; rational rates; unit costs

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INTRODUCTION

Hospitals that have carried out unit cost calculations can find out how much they are spending, so that the hospital can know if waste occurs. This is because the costs incurred by one hospital will be different from those incurred by another hospital, even though the hospital is in the same type of hospital. Apart from that, the results of unit cost calculations can also be used as a basis for decision making to improve hospital quality and quality. The rates for general surgical procedures at Kudungga Sangatta Regional Hospital are based on rational tariff calculations. However, the tariff currently in effect is the tariff approved by East Kutai Regent Regulation number 23 of 2013. So until now there has been no tariff update. The rates for general surgical operations at Kudungga Regional Hospital are minor operations IDR. 1,200,000, medium surgery rates IDR.2,450,000, large surgery rate IDR.4,500,000, special surgery rate IDR. 6,000,000, small CITO surgery rate IDR.1,500,000, medium CITO surgery rate IDR. 3,062,500, large CITO surgery rate IDR. 5,025. 000, and the special CITO operation rate is IDR. 8,000,000.

The purpose of this study is to calculate rational rates based on unit costs and compare the results with hospital rates for types of general surgical operations at the Central Surgical Installation of Kudungga Sangatta Regional Hospital. By calculating fixed costs, semi-

variable costs, variable costs, calculating total costs, weights and RVUs, calculating unit costs for types of operations for special, major and medium operations, and calculating the difference in unit cost rates with the operating rates set by the East Kutai Regency Government. This study is a comparative descriptive quantitative analytical study to compare the rational rates of types of operations (special, special, major, major, and medium cito operations) in the general surgery group during the period of 2023 with the rates of general surgery operations at the Central Surgery Installation of Kudungga Sangatta Regional Hospital with a sample population of all 340 patients using BPJS insurance who received general surgery operations.

METHOD

This research is a comparative descriptive quantitative analytical study to compare the rational rates of types of operations (special cito operations, special, major cito, major, and medium) in the general surgery group during the period of 2023 with the rates of general surgery operations at the Central Surgery Installation of Kudungga Sangatta Regional Hospital. A sample of 340 patients, using all general surgery patients with BPJS insurance in the period of 2023 who were diagnosed to receive general surgery operations performed by general surgery specialists at Kudungga Sangatta Regional Hospital. The location of the study was at Kudungga Regional Hospital, East Kutai Regency, which is a type B hospital in Sangatta City, East Kutai Regency. This research has received a letter of ethical feasibility approval from the Health Research Ethics Commission of the Faculty of Medicine, Mulawarman University, Samarinda with number 42/KEPK-FK/III/2024 dated March 5, 2024.

Double Dostribution Method, starting from the cost unit with the largest cost. Then the costs of the supporting units are distributed to other units until completion. Then proceed with the distribution of costs and other supporting units with the second largest costs. This process continues until all costs from supporting units have been distributed to production units. The distributed costs of the second, third, fourth and so on supporting units contain two cost elements, namely the original costs of other supporting units. The allocation of costs is carried out in two stages, the first stage is the distribution of expenses from supporting units to other supporting units of the production unit. As a result, some of the costs of the supporting units have been distributed to production units, but some are still in the supporting units (costs received from other supporting units). In the second stage, all cost allocations in supporting units are transferred to all related production units to obtain the final total costs of the production units. After obtaining the final total cost of a production unit which is the sum of the original costs and allocated costs obtained, the unit service cost of that unit can be determined by dividing it by the number of services provided by the unit during one year in the same period.

RESULT

The calculation results show that the total fixed costs from investment in land and buildings, vehicles, medical equipment and non-medical equipment are IDR.3,329,892,105. The investment cost component for medical equipment in this hospital is the largest, namely IDR.1,827,308,278 (54.87%). Followed by the land and building investment component amounting to IDR.741,420,160 (22.27%), while the non-medical equipment component is IDR. 505,452,355 (15.18%), and the smallest investment is a vehicle amounting to IDR.255,711,312 (7, 68%).

Table 1.
Recapitulation of Annualized Investment Cost (AIC) Fixed Costs at each cost center

No.	Nama Pusat Biaya	AIC (Rp.)				Total Biaya	
		Tanah + Gedung	Kendaraan	Alat Medis	Alat Non Medis	Jumlah (Rp.)	%
1	Ruang Kantor	565.674.331	159.071.077	-	452.903.770	1.177.649.178	35,37
2	Ruang Operasi Bedah Umum	175.745.829	96.640.235	1.827.308.278	52.548.586	2.152.242.927	64,63
	TOTAL	741.420.160	255.711.312	1.827.308.278	505.452.355	3.329.892.105	100
	%	22,27	7,68	54,87	15,18	100	

Table 2 shows that the largest semi-variable costs incurred are employee salary costs amounting to IDR.8,618,529,024 (96.58%), then the largest hospital maintenance costs are hospital building maintenance, namely IDR.203,733,797 with a percentage of 2.28%, followed by vehicle maintenance costs of IDR.38,049,858 (0.43%), then maintenance of medical equipment in the operating room is IDR.33,666,932 (0.38%) and the last one is the cost of maintaining non-medical equipment amounting to IDR.29,316,035 with a percentage of 0.33% of all fixed operational costs.

Table 2.
Recapitulation of Semi Variable Costs at each cost center

No	Nama Pusat Biaya	Gaji Pehgawai	Biaya Pemeliharaan				Total Biaya	
			Gedung	Kendaraan	Alat Medis	Alat Non Medis	Jumlah (Rp.)	%
1	Ruang Kantor	7.363.483.008	155.440.850	34.590.780	-	26.268.238	7.579.782.875	84,94
2	Ruang Operasi Bedah Umum	1.255.046.016	48.292.948	3.459.078	33.666.932	3.047.797	1.343.512.770	15,06
	TOTAL	8.618.529.024	203.733.797	38.049.858	33.666.932	29.316.035	8.923.295.646	100
	%	96,58	2,28	0,43	0,38	0,33	100	

Table 3. shows that the total variable costs are IDR.3,095,195,184. Where the cost component for medicines and medical BHP at Kudungga Regional Hospital is the largest, namely IDR.2,894,195,995 (93.50%), followed by the electricity cost component Rp. 138,928,837 (4.49%), while the water component used is IDR.27,998,411 (0.90%), followed by the telephone/wifi cost component of IDR.24,693,317 (0.80%) and the smallest cost component studied was non-medical BHP costs of IDR.9,378,623 (0.31%).

Table 3. Recapitulation of variable costs (VC) at each cost center

No.	Nama Pusat Biaya	Biaya (Rp.)					Total Biaya	
		Obat dan BHP Medis	BHP Non Medis	Listrik	Telpon/wifi	Air	Jumlah	%
1	Ruang Kantor	-	8.526.021	79.476.208	22.448.470	4.699.973	115.150.672	3,72
2	Ruang Operasi Bedah Umum	2.894.195.995	852.602	59.452.630	2.244.847	23.298.438	2.823.282.802	96,28
	TOTAL	2.894.195.995	9.378.623	138.928.837	24.693.317	27.998.411	3.095.195.184	100
	%	93,50	0,31	4,49	0,80	0,90	100	

Table 4.
Total Cost 1, 2, and 3 at each cost center

Nama Pusat Biaya	Komponen Biaya (Rp.)			Total Biaya (Rp.)		
	FC	SVC	VC	TC1 = FC + SVC + VC	TC2 = SVC + VC	TC3 = VC
Ruang Kantor	1.177.649.178	7.579.782.875	115.150.672	8.872.582.725	7.694.933.547	115.150.672
Ruang Operasi Bedah Umum	2.152.242.927	1.343.512.770	2.980.044.512	6.475.800.209	4.323.557.282	2.980.044.512
TOTAL COST				15.348.382.934	12.018.490.829	3.095.195.184
UNIT COST (JUMLAH KUNJUNGAN = 340)				45.142.303	35.348.502	9.103.515

Table 4. shows that the total cost of TC1 is the sum of fixed costs, semi variable costs and variable costs (FC + SVC + VC) at each cost center, namely IDR 15,348,382,934, with a total output of 340 operations, So the UC1 obtained is IDR 45,142,303. Meanwhile, the total cost of TC2 is the sum of the semi variable costs and variable costs (SVC + VC) from each cost center, namely IDR 12,018,490,829, so that with a total of 340 patient visits for general surgery, UC2 is obtained at IDR. 35,348,502. Meanwhile, the total cost of TC3 is the value obtained from the variable cost (VC) component of each cost center (office space + surgical operating room), which is Rp. 3,095,195,184, so that with a total of 340 patients, the UC3 value is IDR.9,103,515.

Table 5. shows that in the general surgery operating room cost center, the largest output is for major operations with 207 operations, followed by special operations with 98 operations, and major surgery with 19 operations during 2023. Based on the table, the highest weight is for special operations with a weight of 11.10, followed by special operations with a weight of 7.17, and major operations with a weight of 6.41. Meanwhile, the RVU value is calculated based on the output value multiplied by the weight of each type of action. It is found that for general surgical procedures the largest weight value is obtained for major surgery with an RVU of 1,327, followed by special surgery with an RVU of 1,088, and the next type of surgery is Cito Besar with an RVU of 118. By obtaining the RVU value for fixed costs, it will be possible to obtain the unit cost of each type of operation for fixed costs in the general surgery operating room.

Table 5.
Weight and RVU values for fixed costs in the General Surgery Operating Room

No.	Jenis Operasi	Biaya Alat	Bobot (Biaya /100.000)	Output	RVU	% RVU	Total Cost FC	Unit Cost FC per Jenis Operasi
1	Cito Khusus	716.644	7,17	10	72	2,73	58.759.223	5.875.922
2	Khusus	1.110.343	11,10	98	1.088	41,45	892.186.840	9.103.947
3	Cito Besar	620.061	6,20	19	118	4,49	96.596.323	5.084.017
4	Besar	640.910	6,41	207	1.327	50,54	1.087.777.250	5.254.963
5	Sedang	344.002	3,44	6	21	0,79	16.923.290	2.820.548
	Total			340	2.625			

Based on table 6. it shows that the highest weight is for special operations with a weight of 50.05, followed by special Cito operations with a weight of 36.87, and major operations with a weight of 31.64. Meanwhile, the magnitude of the RVU value is calculated based on the output value multiplied by the weight of each type of action. It was found that for general surgical procedures the largest weight value was obtained for the type of major surgery with an RVU of 6,549, followed by the type of special surgery with an RVU of 4,905, and the type of major cito surgery. with an RVU of 593. By obtaining the RVU value for semi-fixed costs, it will be possible to obtain the unit cost for each type of action for semi-fixed costs in the general surgery operating room.

Table 6.
Weight and RVU Values for Semi Fixed Cost in the general surgery operating room

No.	Jenis Operasi	Biaya Gaji	Bobot	Output	RVU	%RVU	Total Cost SFC	Unit Cost SFC per Tindakan
1	Cito Khusus	3.686.519	36,87	10	369	2,94	39.463.774	3.946.377
2	Khusus	5.004.798	50,05	98	4.905	39,08	525.042.874	5.357.580
3	Cito Besar	3.121.022	31,21	19	593	4,72	63.479.365	3.341.019
4	Besar	3.163.538	31,64	207	6.549	52,18	701.012.143	3.386.532
5	Sedang	2.259.811	22,60	6	136	1,08	14.514.615	2.419.102
	TOTAL			340	12.550		1.343.512.770	18.450.611

Based on table 7. it shows that the highest weight for general surgical operations is the special CITO type of surgery with a weight of 141.63, then the special type of surgery with a weight of 124.44, and the type of major surgery with a weight of 68.08. Meanwhile, the RVU value is calculated based on the output value multiplied by the weight of each type of operation. It is found that for general surgical operations the largest weight value is obtained for the type of major surgery which has the highest RVU with a value of 14,093, then for special types of surgery with an RVU value of 12,195, and the smallest for medium type of surgery with an RVU value of 233. This weight and RVU value will be used in determining special unit costs for non-fixed operational costs in the general surgery operating room.

Table 8.
Weight and RVU values for variable costs in the general surgery operating room

No.	Jenis Operasi	Biaya Bobot	Bobot	Output	RVU	%RVU	Total Cost VC	Unit Cost VC per Tindakan
1	Cito Khusus	14.163.430	141,63	10	1.416	4,89	140.946.330	14.094.633
2	Khusus	12.443.876	124,44	98	12.195	42,14	1.213.576.284	12.383.431
3	Cito Besar	5.288.593	52,89	19	1.005	3,47	99.995.182	5.262.904
4	Besar	6.808.273	68,08	207	14.093	48,69	1.402.466.956	6.775.203
5	Sedang	3,877.692	38,78	6	233	0,80	23.153.140	3.858.857
	TOTAL			340	28.942		2.880.137.892	42.375.028

The magnitude of UC DD1 in table 9. shows that the largest UC is in the type of special operations with a value of IDR.26,844,959, then followed by the type of special CITO operations with a value of IDR.23,916,933, the type of major operations with a value of IDR. 15,416,697, then followed by with a large Cito type of operation with a value of IDR 13,687,941 and the smallest unit cost for a medium type of operation with a value of IDR 9,098,507. The magnitude of UC DD2 in table 9. shows that the largest UC is in the type of special CITO operations with a value of IDR.18,041,010, then followed by the type of special operations with a value of IDR.17,741,012, then the type of large operations with a value of Rp. 10,161,735, then followed by the large Cito operation type with a value of IDR.8,603,924 and the smallest unit cost in the medium operation type with a value of IDR.6,277,959. The magnitude of UC DD3 in table 9. shows that the largest UC is in the type of special CITO operations with a value of IDR.4,094,633, then followed by the type of special operations with a value of IDR.12,383,431, then the type of large operations with a value of IDR.6,775,203, followed by with a large Cito type of operation with a value of IDR.5,262,904 and the smallest unit cost for a medium type of operation with a value of IDR.3,858,857.

Table 9.
Unit Costs per type of operation in space general surgical operations

No.	Jenis Operasi	UC FC	UC SFC	UC VC	UC DD1	UC DD2	UC DD3
1	Cito Khusus	5.875.922	3.946.377	14.94.633	23.916.933	18.041.010	14.094.633
2	Khusus	9.103.947	5.357.580	12.383.431	26.844.959	17.741.012	12.383.431
3	Cito Besar	5.084.017	3.341.019	5.262.904	13.687.941	8.603.924	5.262.904
4	Besar	5.254.963	3.386.532	6.775.203	15.416.697	10.161.735	6.775.203
5	Sedang	2.820.548	2.419.102	3.858.857	9.098.507	6.277.959	3.858.857
	TOTAL	28.139.398	18.450.611	42.375.028	88.965.037	60.825.640	42.375.028

Unit Cost Rates with Perbup Rates:

Unit cost DD1 is the unit cost per type of action based on TC = FC + SFC + VC. Meanwhile, the Regent's Regulation Rate is the rate that must be paid by patients who have received surgery services in the general surgery operating room based on East Kutai Regent's Regulation number 92 of 2021. The comparison between the unit costs per type of operation based on DD1 and the Regent's rate is described in table 10. Based on the Regent's Regulation, the types of rates for each type of operation consist of facility services, medical services and anesthesia services. For UC DD1 in general surgical operations, the table shows that all actions in general surgical procedures have a deficit (loss), namely the unit cost is greater than the set rate.

Table 10.
Difference in Unit Cost per type of UC DD1 operation in the general surgery operating room

No.	Jenis Operasi	UC DD1	Tarif Operasi	Selisih Tarif
1	Cito Khusus	23.916.933	8.000.000	(15.916.933)
2	Khusus	26.844.959	6.000.000	(20.844.959)
3	Cito Besar	13.687.941	5.625.000	(8.062.941)
4	Besar	15.416.697	4.500.000	(10.916.697)
5	Sedang	9.098.507	2.450.000	(6.648.507)
	TOTAL	88.965.037		(62.390.037)

Unit cost DD2 is the unit cost per type of operation based on TC = SFC + VC. The magnitude of the comparison between unit costs per type of operation based on DD2 and the Perbup rates is described in table 11. For UC DD2 in general surgical operations, table 11. shows that almost all types of operations in general surgical procedures experience a deficit (loss), namely the unit cost is greater than the set rate.

Table 11.
Difference in Unit Cost per type of UC DD2 surgical procedure in the general surgery operating room

No.	Jenis Operasi	UC DD2	Tarif Operasi	Selisih Tarif
1	Cito Khusus	18.041.010	8.000.000	(10.041.010)
2	Khusus	17.741.012	6.000.000	(11.741.012)
3	Cito Besar	8.603.924	5.625.000	(2.978.924)
4	Besar	10.161.735	4.500.000	(5.661.735)
5	Sedang	6.277.959	2.450.000	(3.827.959)
	TOTAL	60.825.640		(34.250.640)

Unit cost DD3 is the unit cost per type of action based on TC = VC. The magnitude of the comparison between unit costs per type of operation based on DD3 and the Perbup rates is described in table 12. For UC DD3 in general surgery, table 12. shows that only the large CITO type of surgery experiences a surplus (profit) where the applicable tariff for the service is greater than the unit cost of IDR 362,096. And other types of operations in general surgical procedures experience a deficit (loss), namely the unit cost is greater than the set rate.

Table 12.
Difference in Unit Cost per type of UC DD3 surgical procedure in the general surgery operating room

No.	Jenis Operasi	UC DD3	Tarif Operasi	Selisih Tarif
1	Cito Khusus	14.094.633	8.000.000	(6.094.633)
2	Khusus	12.383.431	6.000.000	(6.383.431)
3	Cito Besar	5.262.904	5.625.000	362.096
4	Besar	6.775.203	4.500.000	(2.275.203)
5	Sedang	3.858.857	2.450.000	(1.408.857)
	TOTAL	42.375.028		(15.800.028)

DISCUSSION

The AIC value of non-medical equipment at Kudungga Regional Hospital is IDR 505,452,355, with the largest distribution in the office space cost center amounting to IDR 452,903,770, while for the operating room cost center it is IDR 52,548,586. The AIC value of vehicles at Kudungga Regional Hospital is IDR 255,711,312 which is distributed to each cost center. The distribution method is based on the percentage of the number of employees in each cost center. This means that the greater the number of employees in a cost center, the greater the AIC distribution value of the vehicles used. The largest distribution of vehicle AIC prices in office cost centers is IDR 159,071,077, this is because the number of employees in these cost centers is greater. The semi-variable costs for employee salaries are the largest cost component at Kudungga Regional Hospital, East Kutai Regency in 2023 (96.58%). The size of the employee salary component is closely related to the number of employees working, semi-fixed cost employee salaries are costs that must still be paid by the hospital in the same amount even though the service output per day is not the same or is not influenced by the hospital's performance. This is because employee salary costs are semi-fixed costs, that is, costs whose size is not significantly influenced by output.

Hospitals can reduce employee salary costs by better placing employees by paying attention to the output of a unit, especially employees employed in supporting cost centers. At the production cost center, the number of employees must take into account the workload of each production unit. By placing employees according to needs, hospital spending on employee salaries can be more efficient. Another cost component that is included in semi variable costs is hospital expenditure for maintenance, where the budget for maintenance is determined every year, while the size of this budget for each cost center will really depend on the economic age of inventory items, which ideally is the older they are. an investment item, the maintenance costs must be even greater. This is due to the large number of non-medical devices that have an investment value which also results in a high maintenance budget. Maintenance costs in a hospital are costs that are absolutely necessary in order to maximize the production of an investment item, especially for electronic medical equipment, so that the maintenance value for medical equipment is greatest in surgical rooms, radiology and laboratories which have equipment with advanced technology, so it is an investment item. with good maintenance it can be used or can continue to produce according to its lifespan (L). So by spending maintenance costs effectively and in accordance with its function, it will bring savings to Kudungga Hospital, East Kutai Regency.

This variable cost is very much influenced by the amount of hospital operational use, for example the use of medicines and medical consumables, the number of patients, the use of telephone/wifi and water and electricity, so this variable is very much influenced by the amount of use which is directly related to the number of patients. From table 3, it can be seen that electricity costs are the second largest cost component in non-fixed operational costs. The largest electricity usage costs are in the office space cost center, this is because the electricity usage time in the office space is longer than in the operating room. Telephone/wifi usage costs are obtained by distributing telephone points to each cost center, in this case wifi usage, so that the distribution points are adjusted to the number of employees at each cost center. This is done on the grounds that every employee in every unit has the right to use WiFi provided that WiFi use is only related to hospital activities. Water usage costs are obtained by distributing the amount of usage according to the number of employees at each cost center plus the number of visitors/patients in the operating room (cost center). This happens because carrying out operations requires the use of water during operations.

The increase in total costs for office space occurs because this space must cover all costs used in the cost center of the supporting units. This can be seen from the results of calculations using the Double Distribution method. With a large total cost, it will affect the financial

condition of the hospital, namely burdening patients with high costs, so that a rationalization of expenditure is needed by paying attention to the output produced by a service unit, especially for employee salaries and variable costs, the amount of which is greatly influenced by service output, so that savings on variable cost components will directly affect unit cost savings. To be able to reduce the unit costs, especially in the surgical operating room, the management of the Kudungga Regional Hospital, East Kutai Regency, can be taken by increasing the amount of output (types of procedures per patient), so that the fixed costs and costs Fixed operational costs (semi fixed costs) can be shared by the patient. Apart from that, the use of non-fixed operational costs must be made as efficient as possible, such as the use of medicine/medical equipment, the use of non-medical BHP, and efficiency in the use of electricity.

In general trading, rates or prices apply according to market laws which fluctuate from one time to another. Fluctuations in service costs generally do not occur as quickly as fluctuations in prices of consumer goods such as clothes or cars. Hospital rates set by local governments generally do not fluctuate and tend to be valid for three to five years, with the result that these rates cannot cover the costs of producing services, especially services in general surgery operating rooms and this is exacerbated by the demands of the public. want better service. When the government has sufficient financial capacity, this can be overcome with subsidies, but in conditions of regional autonomy, the ability to determine appropriate tariffs among health officials must be strengthened.

CONCLUSION

From the research above, we can draw conclusions:

a. The amount of fixed costs for general surgical operations at the Central Surgical Installation of Kudungga Hospital, East Kutai Regency for 2023 is IDR.2,152,242,927 or 64.63% of all fixed costs required by the hospital.
b. The amount of fixed operational costs (Semi Variable Cost) for general surgical operations at the Central Surgical Installation of Kudungga Hospital, East Kutai Regency for 2023 is IDR. 1,343,512,770 or 15.06% of all fixed operational costs required by the hospital.
c. The amount of non-fixed operational costs (Variable Cost) for general surgical operations in the Central surgical installation of Kudungga Hospital, East Kutai Regency for 2023 is IDR 2,823,282,802 or 96.28% of all non-fixed operational costs required by the hospital
d. The total cost for general surgical operations at the Central Surgical Installation of Kudungga Hospital, East Kutai Regency in 2023 is IDR.6,475,800,209 or 42.19% of all operational costs required by the hospital.
e. The weighting value and RVU are different for each relationship to the amount of production. The weight and RVU for fixed costs vary for each type of operation, namely from 3.44 to 11.10, with RVU varying from 21 to 1,327 according to the output. The weight and RVU for fixed operational costs (semi fixed costs) vary for each type of operation, namely from 22.60 to 50.05, with RVU varying from 136 to 6,549 according to the output. The weight and RVU for non-fixed operational costs (variable costs) vary for each type of operation, namely from 38.78 to 141.63, with RVU varying from 233 to 14,093 according to the output.
f. The unit cost per type of operation obtained using the Relative Value Unit method with weights according to the type of cost, is between IDR.26,844,959 to IDR.3,858,857.
g. The difference between the calculation of UC rates and hospital rates varies in rupiah for each type of operation from (-) IDR.20,844,959 to (+) IDR.362,096.

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